



Agricultural Classification of Lands

Agricultural classification may be applied to different types of properties that are primarily used for bona fide commercial agricultural uses. "Bona fide use" means good faith, commercial agricultural use of the land with the intent of earning a profit. The classification is a benefit to property owners that results in the land being assessed based upon the probable income from normal agricultural use, which is often substantially less than market value. The agricultural use must be in place on or before January 1st of the year for which the classification is requested, and only the land that is in use will qualify for the classification.

How do I apply for Agricultural Classification?

- The application package can be found on our website or you can come into our Office to apply.
- Be sure to sign your application and return it to our Office with supporting documentation by March 1st.
- If the landowner is leasing the land to another party, then a written lease is required, along with a copy of the tenant's IRS Form 1040F or equivalent from the most recent year's federal tax return must be submitted with the application.

Reporting Changes:

- If the lessor, agricultural use or anything else changes to affect the agricultural use of the land. You will need to notify our office. Change of use will require a new application package for that new use.

What happens to the agricultural classification when the property is sold (ownership is changed), or when I stop using my land for commercial agriculture?

- When the property is sold or no longer being used for the agricultural purpose that was approved, the agricultural classification is removed and the land that has been assessed at a low agricultural use value will reset to the current market value.
- This reset of value will cause a significant increase in property taxes because agriculturally classified land is not protected by homestead exemption or other assessment limitations.

What if my application is denied?

- If your application for agricultural classification is denied, you will receive a denial letter on or before July 1st. The letter will explain the appeal process.



CREGG E. DALTON CFA
Citrus County Property Appraiser

Valuing the property that you value.

(352) 341-6600

Inverness: 210 N. Apopka Ave.

Ste. 200 Inverness, FL 34450

Crystal River: 1540 N.

Meadowcrest Blvd. Ste. 400

Crystal River, FL 34429

Common agricultural uses include:

- Cropland, Timberland, Grazing land, Orchards, Citrus, Fish hatchery, Dairy, Apiary and Nursery.



Website:
www.citruspa.org

- Please refer to our website for the most current and complete guidelines. Using your mobile device's camera, scan this QR code for detailed agricultural classification information.

